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ing the inmates or admissions will be filled out except possibly in the case of institutions for children, but the report will give the institutional population on a given date, the number admitted during the year, the number discharged, and probably the receipts, payments, and value of property.

The Bureau is also planning to collect statistics of marriage and divorce relating to the year 1922. It is expected that this inquiry will be continued annually hereafter. As regards marriages, the Bureau heretofore has never done more than ascertain the number, but this time it is probable that a certain amount of detail will be compiled for those states where such detail is available in the state records. As regards divorces, the schedule will call for date of marriage; date of filing petition; who was libellant (whether husband or wife); whether case was contested; date of decree or judgment; number of years married; cause of divorce; kind of divorce (whether absolute or limited); number of children affected by decree; and whether alimony was granted. The following questions contained on the previous divorce schedules will be omitted this time: Date of separation; how notice was served (whether personally or by publication); whether intemperance was an indirect cause when not direct; and whether alimony was asked.

METHOD OF COLLECTING FINANCIAL STATISTICS OF CITIES AND STATES

Financial statistics of cities were first collected by the Bureau of Labor, under an Act of Congress approved July 1, 1898, which authorized the Commissioner of Labor "to compile and publish annually, as a part of the Bulletin of the Department of Labor, an abstract of the main features of the official statistics of cities of the United States having over 30,000 population."

The reports prepared by the Bureau of Labor for 1898, 1900, and 1901 covered a number of subjects, but always included the financial statistics; and since this work was taken over by the Bureau of the Census, in 1902, the financial statistics have been collected every year with the exception of 1914 and 1920, which years were unfortunately omitted on account of the press of the decennial census work. The statistics include the total and per capita receipts from revenues; total and per capita payments for expenses, interest, and outlays; total and per capita indebtedness; estimated true value and assessed valuation of property; and taxes levied, rates, methods of assessment, etc. Descriptions of accounting terminology and suggestions for uniform classification are also included. For a number of years reports were also published covering so-called physical statistics, such as statistics of police departments, fire departments, streets, charities, schools, and water, gas, and electric light systems, etc.

Financial statistics of states similar to those for cities were collected for the first time in 1915 by order of the Secretary of Commerce, and since then they have been collected annually, except in 1920.

From 1902 to 1921 the field work was performed entirely by agents of the Bureau of the Census who were sent to the cities and states. No assistance was asked of the city and state officials except that they permit access to their records

and explain any ambiguous entries in these records. The entire expense of the inquiry was borne by the Bureau of the Census.

These reports have proved to be of special assistance to the cities in the detection of antiquated methods and extravagant practices, and they are used extensively in the discussion of systems of taxation and improved methods of accounting. This being the case, it seemed only reasonable that the cities should bear part of the cost of the work. Accordingly, in 1921 the Bureau requested the city and state officials to coöperate to the extent of filling out the schedules, which work had heretofore been done by the agents of the Bureau. The Bureau was to compile and publish the reports as before. This new plan for securing the statistics was adopted at a time when agents of the Bureau were already in the field and considerable progress had been made in securing returns for the 1921 reports. The agents were directed to complete the reports on which they were then engaged, and to advise with the officials of other cities and states, rendering such assistance as might be necessary where the officials expressed a willingness to comply with the Bureau's request in future years but were unable to prepare the schedules required for the 1921 reports. The Bureau, when requesting the coöperation of officials, recognized the fact that a very considerable concession should be made in reducing the amount of work from that formerly required in the preparation of reports. Accordingly, new schedules, very much simpler than those formerly used, were prepared and mailed to the officials of the cities and states. As a result of this plan the Bureau obtained reports for 183 of the 253 cities having a population of over 30,000, and for 30 of the 48 states. Of the 183 cities included in the report, 33 were prepared by city officials, 21 from the annual reports of the cities and through correspondence with the officials, and the remainder by agents of the Bureau. However, the officials of only 14 of the 70 cities not included in the 1921 report refused to undertake to prepare the schedules; others first agreed to do so but failed to carry out their agreement, as no data were received; and in other cases where the work was undertaken the schedules sent into the office were in such condition that they could not be used even after the most extensive correspondence.

There were five states of the 18 not included whose officials refused to undertake to prepare the schedules. Reports for 27 of the states included in the 1921 report were prepared by the agents of the Bureau; reports for two states, California and New Jersey, were compiled by state officials; and for one state the data were taken from the printed reports, supplemented by information secured through correspondence with state officials. In almost every instance where the officials refused to prepare the reports they stated that they desired to coöperate but they did not feel that it was possible for them to prepare the reports properly, or they did not have sufficient clerical assistance. The net result of this plan was unsatisfactory.

In view of this experience the Census Advisory Committee recommended that the former method of collecting statistics be resumed, namely, the collection of data by agents of the Bureau of the Census, and that the statistics be placed on detailed schedules.

This matter was discussed at the meeting of the National Association of Comp-

trollers and Accounting Officers, composed principally of city officials. The discussion developed the fact that the members of the association and others interested would not have the same degree of confidence in reports prepared by state and city officials as in those compiled by a Federal agency, such as the Bureau of the Census. The contention was that city and state officials would be inclined to present the figures of their city or state in such a manner as to show the financial transactions of their respective governments in the most favorable light. Furthermore, it was thought that the several city officials could not prepare comparable reports. The Association accordingly adopted a resolution to the effect that the census reports on financial statistics of cities and states should be compiled by agents of the Bureau of the Census.

The Bureau of the Census, however, still feels that it is only reasonable that the various cities and states should bear a part of the expense of this undertaking which is costing the government about \$100,000 annually, of which approximately \$45,000 represents the cost of field work; and it is only fair to add that the city officials in 1921 very generally expressed a willingness to assist in any practicable way. Accordingly, it is proposed that in the future the Bureau send an agent to each city and state to be canvassed, with the distinct understanding that the city furnish clerical assistance to the agents of the Bureau, thereby reducing materially the expense of collecting the statistics in the field. Undoubtedly the National Association of Comptrollers and Accounting Officers can accomplish this by a persistent campaign among the officials in the different cities and states. Each state and city should designate a clerk familiar with their books to assist the representatives of the Bureau in compiling the census schedules. Upon this basis it is the intention to continue the work as recommended by the Census Advisory Committee, the National Association of Comptrollers and Accounting Officers, state and city officials, and others who are interested in public finance.

STATISTICS ON EMPLOYMENT: A REJOINDER

The idea in my footnote ¹ at which Mr. Hornell Hart apparently took offense in his reply in the September JOURNAL ² was not the result of any hasty or "careless" judgment on my part, but of long and careful consideration. I welcome the opportunity of stating more fully my objections to his method and of discussing his objections to mine—despite the unprofessional tone which he has chosen to use.

Giving attention to the four so-called "eccentricities" which Mr. Hart begins by pointing out:

(a) The first must, I think, be ignored, as Mr. Hart does not specify the incorrect footnote reference nor any of the misquotations, which of course I should have been glad to correct if proved.

(b) Mr. Hart's next objection is obscure. My point was that the typical behavior of the metal industry in reflecting the general industry cycle is even more

¹ This JOURNAL, Mar., 1922, p. 42, note 5.

² Pages 385-391.